



Customs (International Obligations) Amendment (India-Australia Economic Cooperation and Trade Agreement Implementation) Regulations 2022

I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 24 November 2022

David Hurley
Governor-General

By His Excellency's Command

Clare O'Neil
Minister for Home Affairs

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1 Name

This instrument is the *Customs (International Obligations) Amendment (India-Australia Economic Cooperation and Trade Agreement Implementation) Regulations 2022*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The later of: (a) the day after this instrument is registered; and (b) the day on which Schedule 1 to the <i>Customs Amendment (India-Australia Economic Cooperation and Trade Agreement Implementation) Act 2022</i> commences.	29 December 2022 (paragraph (b) applies)

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Customs Act 1901*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Customs (International Obligations) Regulation 2015

1 Section 4

Insert:

Indian originating goods has the meaning given by subsection 153ZML(1) of the Act.

2 Section 23 (after table item 10)

Insert:

10A	Indian originating goods	Duty has been paid on the goods.
10B	Goods that would have been Indian originating goods if, at the time the goods were imported, the importer held a certificate of origin (within the meaning of subsection 153ZML(1) of the Act), or a copy of one, for the goods	Both of the following apply: (a) duty has been paid on the goods; (b) the importer holds a certificate of origin (within the meaning of subsection 153ZML(1) of the Act), or a copy of one, for the goods at the time of making the application for the refund.

3 After paragraph 24(e)

Insert:

(ea) the goods mentioned in item 10A or 10B of the table in section 23 are Indian originating goods; or

4 Subsection 31(2) (paragraph (a) of the definition of *duty payable*)

After “9,” insert “10A,”.

5 Subsection 31(2) (paragraph (b) of the definition of *duty payable*)

After “10,” insert “10B,”.

6 Subsection 31(2) (after paragraph (e) of the definition of *relevant originating goods*)

Insert:

(ea) Indian originating goods;